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AMARAVATI, FRIDAY, AUGUST 4, 2023

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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES)

THE ANDHRA PRADESH GOODS AND SERVICES TAX RULES, 2017- AMENDMENTS
TO G.O.MS.NO.23, REVENUE (CT-II) DEPARTMENT, DATED 18.01.2019.

[G.O.Ms.No.379, Revenue (Commercial Taxes), 4th August, 2023.]

ORDER:

In exercise of the powers conferred by sub-section (1) of section 11 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, on being satisfied that it is necessary in public interest so to do, hereby makes the following amendments in the notification of the Government of Andhra Pradesh issued in G.O.Ms.No.23, Revenue (CT-II) Department, dated 18.01.2019, namely: -

AMENDMENT

In the said notification, -

(A) in the opening paragraph, for the phrase "paragraph 4.41", the phrase "paragraph 4.40", shall be substituted;

(B) in the Explanation, -

(i) for clause (a), the following clause shall be substituted, namely: —

“(a) “Foreign Trade Policy” means the Foreign Trade Policy, 2023, notified by the Government of India in the Ministry of Commerce and Industry *vide* notification No. 1/2023 dated the 31st March, 2023, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-Section (ii) *vide* S.O. 1565 (E). dated the 31st March, 2023;”

(ii) for clause (b), the following clause shall be substituted, namely: —

“(b) “Handbook of Procedures” means the Handbook of Procedure, notified by the Government of India in the Ministry of Commerce and Industry *vide* Public Notice No. 01/2023 dated the 1st April, 2023, Extraordinary, Part-I, Section 1 *vide* F. No. 01/75/171/00016/AM-23/FTP Cell dated the 1st April, 2023;”

2. This notification shall come into force on the 27th July, 2023.

N. GULZAR,

Secretary to Government (CT) Finance.

Note:-The principal notification issued in G.O.Ms.No.23, Revenue (CT-II) Department, dated.18.01.2019, was published in the Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt: 07-06-2017 and was last amended by notification issued in Go.Ms.No.452, Revenue (CT-II) Department, dated 06.11.2019 *vide* published in the Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt:07-06-2017

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